

We have updated the ORC references on pages 1 -- 7, but have not updated the legal guidance. Certain specific requirements have been amended and you should refer to an updated ORC. However, the accounting guidance on pages 8 - 13 and the appendices following page 13 still apply. Also see updated commissary guidance in Ohio Compliance Supplement Step 3-7.

**AUDITOR OF STATE BULLETIN 97-011  
July 2, 1997**

TO: ALL COUNTY SHERIFFS  
ALL BOARDS OF COUNTY COMMISSIONERS  
ALL COUNTY AUDITORS  
ALL COUNTY PROSECUTORS  
ALL MUNICIPAL LEGISLATIVE AUTHORITIES  
ALL CITY AUDITORS  
ALL MUNICIPAL FINANCE DIRECTORS  
ALL MUNICIPAL LEGAL COUNSEL  
ALL MULTIJURISDICTIONAL CORRECTION FACILITIES  
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECT: ESTABLISHMENT OF CORRECTIONAL FACILITY COMMISSARIES/  
COMMISSARY FUNDS AND REIMBURSEMENT OF PRISONER  
CONFINEMENT COSTS

Sub. H.B. 480 was enacted by the 121st General Assembly to be effective October 16, 1996. This legislation expands the types of costs that a political subdivision can require prisoners in a local correctional facility to reimburse, as follows:

- Specifies additional types of costs that may be recovered under the reimbursement, including the cost of an offender's medical treatment.
- Specifies a method for determining the amount of the reimbursement, including the requirement of having a judicial "reimbursement hearing." As an alternative, a "prisoner reimbursement policy" could be established specifying the types of costs an offender must reimburse.
- Eliminates an overlap with provisions contained in the new felony sentencing mechanism enacted in Am. Sub. H.B. 2 of the 121st General Assembly that pertains to reimbursement by felons of the costs of their incarceration in a local correctional facility.
- Provides for the establishment of inmate commissaries and commissary funds in county and municipal correctional facilities. Since the bill also allows for the hiring of civilian correctional officers in county jails, these civilian correctional officers could be used to run the commissaries.
- Permits county jails to contract for food services, medical services, and other services necessary for the care and welfare of offenders.

- Clarifies how the sheriff’s “furtherance of justice fund” is to be calculated at the county level.

For the purpose of this bulletin, the analysis below addresses issues in the legislation that have a financial impact on the operation of a local correctional facility. For any additional provisions or changes, readers should refer to the Act form of Sub. H.B. 480.

Requirement of Reimbursement and Reimbursable Expenses: Ohio Rev. Code §§307.93(D), 341.14(B), 341.19(A), 341.23(C), ~~752.02(B)~~, 753.04(B), 753.16(C), 2301.56(B), and 2947.19(B).

### *Prisoner Reimbursement in General*

Sub. H.B. 480 provides for the reimbursement from prisoners confined in a correctional facility if they were convicted of an “offense,” including those convicted of minor misdemeanors. This bill, therefore, distinguishes the types of offenses for which a local government is permitted to seek reimbursement from those contained in the State’s new felony sentencing structure that was enacted in Am. S.B. 2 of the 121st General Assembly. Am. S.B. 2 permitted reimbursement of expenses only if the prisoner was convicted of a “misdemeanor other than a minor misdemeanor,” whereas this bill allows entities to seek reimbursement from offenders of all sentences.

Previously, the costs of confinement included, but were not limited to, food, clothing and shelter. This legislation adds the following to the list of expenses of confinement for which the legislative authority or board of the local correctional facility would be able to seek reimbursement (including but not limited to):

- Expenses relating to the provision of medical care;
- Personal hygiene products, including toothpaste, toothbrushes, and feminine hygiene items;
- Up to two hours or overtime costs the sheriff or municipal corporation incurred which relate to the offender’s criminal trial.

The amount of the reimbursement that can be sought by a local government may be the actual cost of the prisoner’s confinement plus authorized trial overtime costs. However, if the legislative authority or board of the local correctional facility determines that a lesser amount should be charged, then the amount would be determined by a formula established by the correctional facility. The legislation provides that the formula must be applied uniformly to all persons incarcerated at the particular correctional facility.

753.02

Determination and Recovery of Reimbursement for the Costs of Confinement: Ohio Rev. Code §§ 307.93(D)(2), 341.14(B)(2), 341.19(A)(2), 341.23(C)(2), ~~752.02(B)(2)~~, 753.04(B)(2), 753.16(C)(2), 2301.56(B)(2), and 2929.18(A)(4)(b)(ii).

### *Misdemeanant Reimbursement*

2929.233 replaced  
by 2929.28 & .37

For jurisdictions in which the legislative authority or board of the local correctional facility requires the offender convicted of a misdemeanor violation to reimburse the costs of confinement, the legislation revises the procedures for determining the amount that the offender must pay. In such a jurisdiction, the sentencing judge for the offender is required to hold a “reimbursement hearing” after the offender’s release from confinement. Ohio Rev. Code § ~~2929.223~~. If the sentencing judge is no longer sitting on the bench of the court, another judge may hold the hearing instead. At this hearing, the judge is required to determine both the cost of confinement amount to be reimbursed and the amount the offender has the ability to pay. In making this determination, the bill limits the amount that can be reimbursed for the cost of medical treatment ~~to a maximum of 40% of the cost of the medical expense~~ incurred by the correctional facility. The other costs of confinement can be reimbursed up to the actual cost incurred by the correctional facility unless a lesser amount is established pursuant to a formula that is established and used uniformly, as described above.

Once an amount is determined for which the offender is responsible for reimbursing the correctional facility, then the “reimbursement hearing” judge is required to issue a judgement against the offender. This judgment must:

- State the amount that the offender is required to reimburse;
- Include a payment schedule established by the judge for the reimbursement;
- State that the reimbursement must be made to the appropriate local government for the expenses incurred as a result of the offender’s confinement in the correctional facility.

If the payment schedule is not adhered to, the bill gives the legal counsel for the local government the authority to “execute upon” the judgment for the offender’s failure to reimburse the entity.

Any amount received as a reimbursement for the costs of confinement must be paid into the treasury to the credit of the fund out of which the costs were originally expended.

### *Felon Reimbursement*

H.B. 480 requires the court that sentences an offender convicted of a felony to impose a financial sanction under the felony sentencing mechanism contained in S.B. 2 for the costs of confinement in a local correctional facility if the local legislative authority or board that operates a local correctional facility is authorized to and imposes a requirement to be reimbursed for such costs. In addition, the court is permitted to impose any other financial sanctions authorized under the sentencing mechanisms established in S.B. 2.

A legislative authority or board operating a local correctional facility that is authorized to seek reimbursement from offenders for the costs of their confinement may adopt a resolution or ordinance specifying that it will *not* seek reimbursement from an offender under the provisions of S.B. 2. If this resolution or ordinance is adopted, a copy must be provided to the common pleas court of the county. Once received, the sentencing court cannot require the offender to reimburse the local government for the costs of confinement, but could impose any other financial sanction under S.B. 2.

If the legislative authority or board of the local correctional facility is either not authorized to or is silent regarding the reimbursement of such costs as described in the preceding two paragraphs, the sentencing court still has the option to impose sanctions for reimbursement of the costs of confinement to the local government under S.B. 2.

Any amount received as a reimbursement for the costs of confinement must be paid into the treasury to the credit of the fund out of which the costs were originally expended.

Alternative Procedure - Administrative Reimbursement Determination: Ohio Rev. Code §§ 307.93(E), ~~341.06(A)~~, 341.14(C), 341.19(B), 341.23(D), 752.02(C), 753.04(C), 2301.56(C), and 2947.19(C).

341.06 was repealed.

The bill creates, as an alternative to the above-described procedures, an administrative mechanism for reimbursement of certain expenses if a “prisoner reimbursement policy” is adopted. (For certain facilities, the sheriff would also have to agree to the adoption of the policy.) The policy would require the offender to reimburse the local government that operates the facility for any expenses incurred as a result of the offender’s confinement. These expenses may include, but are not limited to, the following:

- A per diem fee for room and board for the entire time the offender is confined in the facility, which is the lesser of either the actual per diem cost or \$60 per day;
- Actual charges for medical and dental treatment;
- The cost of any correctional facility property damaged by the inmate while in confinement.

The rate that is charged under a “prisoner reimbursement policy” must be determined using a sliding scale based upon the offender’s ability to pay and the offender’s other legal obligations to support a spouse, minor children and/or other dependents.

The person in charge of the correctional facility (i.e., the sheriff of a county jail) can appoint a coordinator to implement and administer provisions of the prisoner reimbursement policy. The coordinator has the ability, under the provisions of the bill, to investigate the financial status of the offender, including obtaining information such as income tax records and contacting an offender’s employers.

The coordinator may collect amounts owed by an offender that are unpaid, or the legislative authority or board of the local correctional facility may enter into a contract with a public agency or private vendor to collect any unpaid amounts. Within one year of the offender’s release from confinement, the legal counsel for the local government can file a civil action for the unpaid amount still due the local government under the reimbursement policy. Any reimbursement received as a result of a civil action filed on the local government’s behalf should be credited to the entity’s general fund and may be used for any proper public purpose.

Requested Medical Treatment Fees and Non-indigent Offenders: Ohio Rev. Code §§ 307.93(F), ~~341.06(B)~~, 341.14(C), 341.19(B), 341.21(C), 341.23(E), 753.02(D), 753.04(D), 753.16(D), 2301.56(D), 2947.19(D).

In addition to the fees for medical services described above, if medical treatment or service is provided at the offender’s request, an offender can be charged a reasonable fee for the cost of providing the treatment or service. In order to charge a fee, however, the legislative authority or board of the local correctional facility must establish a policy to provide for the reimbursement of this type of expense.

The fee, if charged, cannot exceed the actual cost of the treatment or service provided and cannot be

341.06 has been repealed.

sought from indigent offenders. In addition, the fees collected for requested medical treatment or services must be paid into the facility's commissary fund if one has been established. If the facility has no commissary fund, the fees collected should be paid into the treasuries of the political subdivisions that incurred the expense of the treatment or service. For example, if a multijurisdictional board operates the facility and has no commissary fund, the fees would be allocated among the political subdivisions in the same proportion as the expenses were borne by them.

When a prisoner-requested medical treatment or service is provided, the payment of the required fee can be automatically deducted from the offender's account record that is maintained in the facility's business office. If there are no funds or insufficient funds in the offender's account, a deduction can be made at a later date during the offender's confinement if the funds become available. If an amount is still owed once the offender leaves confinement, the legislative authority or board of the local correctional facility may bill the offender for any unpaid balance.

County Jail Staff: Ohio Rev. Code §§ 341.05(A), (C), (D) and 341.20.

H.B. 480 enacts new staffing provisions which require the sheriff to assign sufficient staff to ensure the safe and secure operation of the county jail, but only to the extent that the staff can be provided with funds appropriated to the sheriff by the board of county commissioners. The compensation of all jail staff is to be paid from the county's general fund, upon the warrant of the auditor, in accordance with established county payroll procedures. The staff could include any of the following:

- A jail administrator;
- Jail officers, including civilian jail officers, to conduct security duties;
- Other necessary employees to assist in the operation of the jail.

County commissioners, with the consent of the sheriff, are authorized to contract with commercial providers for the provision of food services, medical services, and other programs and services necessary for the care and welfare of offenders placed in the sheriff's charge. In addition, the bill eliminates the requirement that the county commissioners provide quarters in the county jail for the use and convenience of female staff while on duty.

Commissaries and Commissary Funds: Ohio Rev. Code §§ 307.93(G), 341.24, 753.22, and 2301.57.

H.B. 480 enacts provisions allowing for the establishment of commissaries for county jails, municipal

and municipal-county workhouses, community-based correctional facilities, district community-based correctional facilities, and multicounty, municipal-county and multicounty-municipal correctional centers. The commissaries may be established, respectively, by a sheriff, the director of public safety or the joint board that administers a workhouse, the director of a community-based correctional facility or district community-based correctional facility, or the corrections commission of a multicounty, municipal-county, or multicounty-municipal correctional center.

A commissary can be established either in-house or by other arrangement. Once established, however, all persons incarcerated must be given commissary privileges. The purchases from the commissary would be deducted from the person's account record that is maintained in the business office of the facility. The commissary is required to provide for the distribution of necessary hygiene articles and writing materials to indigent persons incarcerated in the facility.

Once a commissary is established, a commissary fund must also be established. **H.B. 480 requires the management of funds in the commissary fund be strictly controlled in accordance with the procedures adopted by the Auditor of State. (See Appendix 1 and exhibits 1 through 6.)** Commissary fund revenue in excess of operating costs and reserves is considered profit. The bill provides that all commissary fund profits must be spent for the purchase of supplies and equipment (not services, however) for the benefit of those incarcerated. In addition, the bill specifies that the sheriff, director of public safety, joint board, director, or corrections commission must adopt rules and regulations for the operation of any commissary fund established.

Fees for Housing Prisoners from Adjoining Counties in the County Jail: Ohio Rev. Code § 341.14.

Prior to the enactment of H.B. 480, Ohio Rev. Code § 341.14 required the county sheriff to collect 50 cents per week for each person confined in the county jail from another county. In addition, if the person was released prior to the expiration of his/her jail term, any amount advanced to the county sheriff would need to be refunded. H.B. 480 abolishes the 50-cent-per-week fee and, instead, requires the weekly deposit of an amount equal to the actual cost of housing and feeding the person incarcerated from another county.

Sheriff's Furtherance of Justice Fund: Ohio Rev. Code § 325.071.

H.B. 480 clarifies that the state-provided supplemental compensation paid annually to the county sheriff pursuant to Ohio Rev. Code § 325.06~~(C)~~ only, is not to be considered when calculating the

Is now 325.06(B)

614.466.4717

614.752.8683

amount of county general fund money to be granted a county sheriff for the furtherance of justice fund.

Should you have any questions pertaining to this bulletin, please contact the Auditor of State's Local Government Services Division at ~~1-800-345-2519~~ or the Legal Division at ~~1-800-282-0370~~.

## APPENDIX 1

### COMMISSARY AND INMATE FUNDS ACCOUNTING POLICIES AND PROCEDURES

Since inmates do not have cash on their person while incarcerated to purchase items from the commissary, the following accounting policies and corresponding procedures are recommended when the local correctional facilities have established a commissary.

**Policy No. 1:** The director of the correctional facility should adopt rules and regulations for the operation of any commissary fund that is established.

**Procedure** The director should consider several factors for the operation for the commissary such as the items to be offered; the days and hours of operation; the method by which the inmates will place orders and/or make their purchases; prices of commissary items; and times and dates family members and friends can make deposits into the inmate's account. Additionally, a definition of what constitutes an indigent inmate for commissary purposes should be provided in these rules and regulations.

**Policy No. 2:** In order to account for each inmate's money, both receipt and expenditure, an individual inmate account shall be established. (Exhibit 1).

**Procedure (a)** Money received for the inmate's account shall be recorded on duplicate receipts sequentially pre-numbered. One copy should be issued to the inmate or person giving money to the



credit of an inmate and one copy should be retained in the facility's file. The copies should be filed numerically. All money received to be credited to the inmates' accounts should be reconciled daily with duplicate receipts, postings to the inmate's ledger cards, and deposits.

Procedure (b) Moneys received for an inmate shall be posted on an individual inmate's ledger card or to an inmate's account maintained on a computer system. This money represents moneys taken at the time of incarceration and/or received after incarceration from friends or relatives.

Procedure (c) When purchases are made by the inmate, either for commodities or for medical expenses, the individual inmate's account shall be debited. A running balance shall be maintained on the inmate's individual account. Separate individual accounts shall be maintained for indigent inmates (Exhibit 2). The institution must provide indigent inmates in the institution necessary hygiene articles and writing materials.

Procedure (d) Each month the inmate shall receive a statement of their inmate account. The statement shall indicate the balance in the account and any deposits or purchases made during the month.

Policy No 3: Medical expenses requested by an inmate can be directly deducted from his/her commissary account if sufficient funds exist or become available during the inmate's period of imprisonment. If such deduction is made, a numbered billing should be completed with one copy provided to the inmate and one copy filed in the facility's files. Medical expenses that would be paid by the inmate should be defined in the institution's rules and regulations. If the inmate has no funds in his/her account, a deduction may be made at a later date during the inmate's confinement if funds later

become available in the inmate's account. If the inmate is released from the correctional facility and has an unpaid balance of these fees, the inmate may be billed for payment of the remaining unpaid fees.

**Policy No. 4:** An accounts receivable ledger shall be maintained to account for the cost of requested medical expenses when there is insufficient money in the inmate's individual account at the time the cost is incurred.

**Procedure (a)** When there is insufficient money in the inmate's account, a posting should be made reflecting the inmate's identification and amount of charges to the accounts receivable ledger (Exhibit 3). When collection is made, the ledger shall be posted as paid. Money collected in this manner shall be paid into the commissary fund representing a reimbursement of the expense paid from the commissary fund.

**Procedure (b)** When money is not available in the inmate's account at the time the medical expense is incurred, the individual account should reflect an entry of such incurred expense. Any negative balances should agree to the accounts receivable ledger.

**Policy No. 5:** Proper documentation shall be maintained on all sales to the inmates.

**Procedure (a)** Inmates will be provided with pre-numbered ordering forms. The ordering form shall list all products available to be purchased by the inmate.

**Procedure (b)** As orders are filled, one copy of the order form shall be returned to the inmate with his/her order, and one copy should be filed sequentially. A posting shall be made on the individual account card reflecting the order number and amount. An accounting of the sequentially numbered unused forms shall be made monthly.

**Policy No. 6: Accounting for the activity of the inmate's monies shall be maintained in an inmate cash book established by the correction facility. (Exhibit 4).**

**Procedure (a)** All moneys received for the inmates' accounts shall be deposited daily into a checking account established by the local correctional facility. Moneys received on weekends, or at times when banks are closed, shall be placed in the bank's night deposit box. If money is collected during periods when the institution does not have available personnel on duty to deposit the funds, such funds shall be placed in a sealed envelope together with the necessary information as to the amount of money and identification of the inmate. Such envelope shall be placed in a locked drawer until the next business day and then deposited by the designated person in charge of the commissary.

**Procedure (b)** A cash book shall be maintained showing daily receipts of money collected on behalf of the inmates, checks written to the commissary fund representing sales of merchandise or medical services, and upon release of the inmate, the checks written for the balance of the account drawn payable to the inmate. The cash book shall be balanced monthly with the depository account and reviewed by a person other than the person who makes the deposits and/or maintains the cash book. In addition, the cash book shall be reconciled with the individual inmate accounts and to the accounts receivable ledger on a monthly basis (see example in Exhibit 5).

**Policy No. 7: The correctional facility shall maintain a monthly inventory record (Exhibit 6).**

**Procedure** An inventory record shall be maintained of the merchandise in the commissary. Such record shall show the total dollar value of merchandise on hand at the beginning of each month, merchandise

purchased during the month, and merchandise used during the month. Merchandise used during the month may be calculated using completed order forms or estimated by reducing receipts for the month by the amount of any mark-up that has been added to the cost to create the selling price. These figures are then used to calculate the value of the merchandise that should be on hand at the end of the month. A physical inventory shall be taken at the end of each month, priced using the latest cost and compared to the amount calculated on the inventory record for reasonableness. The inventory record should be adjusted monthly to the physical inventory count. Significant monthly adjustments should be investigated and approved by a supervisor.

Policy No. 8: A commissary fund shall be established for the accounting of moneys received from sales to inmates, purchasing of merchandise, and payments for inmate medical expenses. This fund shall be established as a special revenue fund on the books of the fiscal officer. Budgetary procedures pertaining to this fund would be as follows:

Procedure (a) Money received from the inmate fund shall be posted to the official accounting records under the classifications "Sales", "Medical" or "Other." Monthly, a pay-in shall be made to the fiscal officer of the correctional facility to the credit of the commissary fund.

Procedure (b) A financial statement shall be generated monthly, showing total amount received, total amount expended for the month and balance in the fund year to date.

Policy No. 9: Profits from the commissary fund shall be spent in accordance with the provisions of Substitute House Bill No. 480.

Procedure (a) Profits may be determined on a monthly, quarterly, or annual basis and in determining such profits, the correctional facility must consider the following steps. (The salary of the person maintaining the commissary cannot be paid from the commissary account; however, if provided for in the policy and procedures established by the institution, an administrative fee may be charged to the commissary fund in determining profits.)

To determine profit, take the cash balance and deduct unpaid fees, reserve and add the ending inventory. This will provide the amount of profit which would represent the amount available for expenditures for the benefit of the inmates.

Procedure (b) All profits from the commissary fund shall be used to purchase supplies and equipment for the benefit of persons incarcerated in the correctional facility.

Procedure (c) The amount of the reserve shall not exceed 30 days of operating costs of the commissary fund.

**INDIVIDUAL INMATE ACCOUNT FOR : LARRY KING  
For 1997**

Exhibit 1

Inmate No. 1002

Date	From Whom Received/ To Whom Paid	Receipt Number	Order Number	Debit	Credit	Accounts Payable to Commissary Fund	Balance
01/01/97							\$0.00
01/01/97	Mary Valentine	1243			\$50.00		\$50.00
01/02/97	Purchases		542	\$10.00			\$40.00
01/05/97	Medical Expenses		548	\$20.00			\$20.00
01/15/97	Medical Expenses		587	\$20.00		\$10.00	(\$10.00)
01/25/97	Mary Valentine	1260			\$50.00		\$40.00
01/25/97	Medical Expenses - A/P			\$10.00		(\$10.00)	\$40.00
	Total			\$60.00	\$100.00	\$0.00	\$40.00
	Balance as of 12/31/97						\$40.00

**INDIVIDUAL INMATE ACCOUNT FOR : INDIGENT INMATE  
For 1997**

Exhibit 2

Inmate No.

Date	From Whom Received/ To Whom Paid	Receipt Number	Order Number	Debit	Credit	Balance
						\$0.00
01/03/97	Memo-Toothpaste		545	\$5.00		(\$5.00)
01/12/97	Memo-Notebooks		565	\$7.00		(\$12.00)
01/15/97	Memo-Deodorant		575	\$6.00		(\$18.00)
01/22/97	Memo-Shampoo		589	\$8.00		(\$26.00)
<hr/>						
	Total			\$26.00	\$0.00	(\$26.00)
	Balance as of 12/31/97					(\$26.00)

**ACCOUNTS RECEIVABLE LEDGER  
FOR 1997**

Exhibit 3

Date	Inmate Number	Purpose	Insufficient Fund Amount - A/R	Debit	Credit	Cumulative Balance
01/10/97	1097	Medical Expense	(\$25.00)	\$25.00		(\$25.00)
01/15/97	1002	Medical Expense	(\$10.00)	\$10.00		(\$35.00)
01/25/97	1002	Medical Expense - Reimburse	\$10.00		\$10.00	(\$25.00)
		Total Balance as of 12/31/97	(\$25.00)	\$35.00	\$10.00	



**INMATE CASHBOOK**

Receipts

Exhibit 4

												COMMISSARY FUND	
Date	Inmate Number	From Whom Received	Purpose	Receipt Number	Cash Received	Deposit Received	Deposits Applied	Purchases/Sales	Medical	Refund upon Release	Insufficient Funds - A/R		
01/01/97	1002	Mary Valentine		1243	\$50.00	\$50.00							
01/02/97	1002		Purchases				\$10.00	\$10.00					
01/04/97	1085	John Shaw		1249	\$100.00	\$100.00							
01/05/97	1002		Medical Expense				\$20.00		\$20.00				
01/10/97	1097		Medical Expense				\$25.00				\$25.00		
01/15/97	1002		Medical Expense				\$20.00		\$20.00		\$10.00		
01/21/97	1075	Ginger Hill		1252	\$75.00	\$75.00							
01/25/97	1002	Mary Valentine		1260	\$50.00	\$50.00							
01/25/97	1002		Medical Expense - A/R				\$10.00		\$10.00		(\$10.00)		
Totals					\$275.00	\$275.00	\$85.00	\$10.00	\$50.00	\$0.00	\$25.00		
Less Deposits Applied (Spent)							(\$85.00)	(\$10.00)	(\$50.00)	\$0.00	(\$25.00)		
Cash Balance 1/31/97						\$190.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Month to Date Receipts					\$275.00								
Year to Date Receipts					\$275.00								
Balance 12/31/96					\$0.00								
Current month's receipts					\$275.00								
Current month's disbursements*					(\$85.00)								
Cash Balance 1/31/97					\$190.00								
*see Cash Disbursements Ledger													

INMATE CASHBOOK

Disbursements

Exhibit 4 (cont'd)

Date	Inmate Number	To Whom Paid	Purpose	Check Number	Invoice Number	Amount Paid	Commissary Fund	Refund Upon Release	Accounts Payable To Commissary Fund
01/31/97		County Treasurer	Sales and Medical	4875	12495	\$85.00	\$60.00		\$25.00
Current Month Disbursements						\$85.00	\$60.00	\$0.00	\$25.00
Year-to-Date Total Disbursements						(\$85.00)	(\$60.00)	\$0.00	(\$25.00)

**DEPOSITS RECEIVED RECONCILIATION  
FOR JANUARY 1997**

Exhibit 5

Inmate Account Balances           \$190.00  
Deposits Received Balance       \$190.00

Inmate Number	Account Balance
1002	\$40.00
1085	\$100.00
1097	(\$25.00)
1075	\$75.00
Total	\$190.00

**BANK RECONCILIATION  
FOR JANUARY 1997**

Inmate Cashbook Balance       \$190.00  
Outstanding Checks               \$85.00  
Bank Balance                       \$275.00

